Of which so ignites . . . All in it's brightness . . . All in it's brilliance. As ever so there, so Bringing Her Light . . . with but her glow . . Of the one who could not so see . And yet, saw even clearer . . . all in what hope can so be . . Of the one who could not so hear . . . And yet, heard all of those answers . . . so very clear . . . Lessons, for woman and mankind . . . to help win that fight . . Inspiring us all, with but her heart and her mind . . A Miracle Worker . . . Showing us all . . . How faith and courage, all in ones soul . . . ever burns bright to behold . . . While, coming out of the darkest . . . out of that night $\boldsymbol{.}$. That, against all odds . . Only, with ones soul . . . Can ones heart, so be heard and so seen . . . so all in its light! Coming Out of The Darkness! Bringing Her Light!

INTRODUCTION OF THE SMALL BUSINESS TAX EQUALIZATION AND COMPLIANCE ACT

HON. SHELLEY BERKLEY

OF NEVADA

IN THE HOUSE OF REPRESENTATIVES

Tuesday, October 6, 2009

Ms. BERKLEY. Madam Speaker, I am very pleased to re-introduce the Small Business Tax Equalization and Compliance Act, legislation that would extend the existing tip tax credit—the 45(b) credit—to employers in the salon industry and at the same time encourage tax compliance through education and improved tip reporting requirements. This legislation makes needed changes to the tax code to help support a vital and growing sector of America's economy, the salon industry.

The salon industry is one of America's most diverse industries and home to a large number of entry-level jobs, but with room for advancement and opportunities that go far beyond minimum-wage. The industry is also a significant employer of women, particularly working mothers who need flexibility in their work schedules

In 1993, Congress formally recognized that employers should not be responsible for paying FICA taxes on income that was not paid by them, and granted the restaurant industry a dollar-for-dollar tax credit on the employer's share of FICA taxes paid on tip income above

the minimum wage. Much like restaurants, salon employees receive a large portion of their income in the form of tips. As a matter of tax fairness, it is time to extend similar treatment to the salon industry.

My bill also includes provisions to improve tip reporting to ensure that all salons—whether the traditional employer-employee model or the non-employer salons where independent contractors report their own tips—are fully complying with reporting requirements.

I believe that small businesses are the backbone of the American economy, and salons are an important part of the small business community. Eighty-two percent of salon establishments have fewer than 10 employees and 98 percent of salons are single-unit operations. Extending the tip tax credit to these small businesses would provide much needed tax relief, particularly in these challenging economic times, and allow them to reinvest in their businesses, employees, and communities.

A strong economic recovery will depend on the health and strength of our small business sector. It is imperative that we work to ensure our tax rules governing this sector are fair, simple, and encourage compliance. I urge all of my colleagues to join me in supporting this legislation.

PERSONAL EXPLANATION

HON. JOHN. A. YARMUTH

OF KENTUCKY

IN THE HOUSE OF REPRESENTATIVES Tuesday, October 6, 2009

Mr. YARMUTH. Madam Speaker, I was unable to cast the recorded votes for Rollcall 741, H. Res. 16, On Motion to Suspend the Rules and Agree. Had I been present I would have voted "yes" for this measure. Mr. Speaker, I ask unanimous consent that my statement appear in the permanent RECORD immediately following these votes.

CELEBRATING THE 25TH ANNIVER-SARY OF GOODRICH AEROSTRUCTURES IN FOLEY, ALABAMA

HON. JO BONNER

OF ALABAMA

IN THE HOUSE OF REPRESENTATIVES Tuesday, $October\ 6$, 2009

Mr. BONNER. Madam Speaker, I want to extend my congratulations to Goodrich

Aerostructures Original Equipment Manufacturer and the Alabama Service Center on their 25th anniversary in Foley, Alabama. For a quarter of a century the hard working men and women of Goodrich have been manufacturing, assembling, maintaining, repairing, and servicing aircraft engine components and structures such as nacelles, pylons, fan and inlet cowls, and thrust reversers for both military and commercial aircraft

Goodrich Aerostructures, originally known as Rohr Industries, became part of the Baldwin County community in 1984. In December 2006, Goodrich began an expansion project to increase its size in Foley to more than 425,000 square feet. Since 2005, Goodrich Aerostructures has become the second largest employer in Foley with more than 800 people working at the facility. Most recently, the Aerostructures team in Foley was recognized by General Electric for delivering its 500th CF34-10 nacelle; they have also received production contracts to supply the pylons and nacelle systems for the Air Force C-5 Galaxy strategic airlifter as part of the Reliability Enhancement and Re-engining Program and, for eight consecutive years, workers at Goodrich in Foley have been recognized by the FAA with Aviation Maintenance Technician (AMT)

As a good corporate citizen, Goodrich has been a leader in the Foley community. Goodrich has partnered with Alabama Industrial Development Training to offer training classes with more than 900 graduates. Earlier this year, the United Way of Baldwin County recognized Goodrich as the top contributing industry in the county. Goodrich is also recognized for supporting education, arts, and civic activities in the local community such as the Baldwin County Sheriff's Boys Ranch in Summerdale, Community Hospice for Baldwin County, and putting together and sending care packages to family members and friends of employees who are serving our country in Irag and Afghanistan.

Madam Speaker, I am proud to represent the working families of Goodrich Aerostructures in Foley, and I ask my colleagues to join me in offering heartfelt congratulations on 25 years of dedication, hard work, and leadership in the community. Needless to say, I wish them much continued success in the future.